

House Bill 1272 (AS PASSED HOUSE AND SENATE)

By: Representative Collins of the 95th

A BILL TO BE ENTITLED
AN ACT

To amend Titles 31 and 48 of the Official Code of Georgia Annotated, relating, respectively, to health and revenue and taxation, so as to provide for voluntary contributions through individual income tax returns and other mechanisms for lupus and kidney disease research and for multiple sclerosis research; to provide for procedures, conditions, and limitations; to provide for powers, duties, and authority of the Department of Community Health and Department of Revenue; to provide for voluntary contributions through individual income tax returns and other mechanisms for the general welfare of the state; to provide for procedures, conditions, and limitations; to provide for powers, duties, and authority of the Department of Revenue; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 31 of the Official Code of Georgia Annotated, relating to health, is amended by adding new Code sections to read as follows:

"31-12-15.

(a) The General Assembly finds that it is in the best interest of the state to provide for lupus and kidney disease research programs. In addition to and as a supplement to traditional financing mechanisms for such programs, it is the policy of this state to enable and encourage citizens voluntarily to support such programs.

(b) To support programs for lupus and kidney disease research, the department may, without limitation, promote and solicit voluntary contributions through the individual income tax return contribution mechanism established in subsection (e) of this Code section or through any fund raising or other promotional techniques deemed appropriate by the department.

(c) There is established a special fund to be known as the 'Lupus and Kidney Disease Research Program Fund.' This fund shall consist of all moneys contributed under subsection (b) of this Code section, all moneys transferred to the department under

subsection (e) of this Code section, and any other moneys contributed to this fund. All balances in the fund shall be deposited in an interest-bearing account identifying the fund and shall be carried forward each year so that no part thereof may be deposited in the general treasury. The fund shall be administered and the moneys held in the fund shall be expended by the department through contracts for lupus and kidney disease research.

(d) Contributions to the fund shall be deemed supplemental to and shall in no way supplant funding that would otherwise be appropriated for these purposes. Contributions shall only be used for research and for administrative costs authorized in paragraph (2) of subsection (e) of this Code section and shall not be used for personnel or administrative positions. The department shall prepare, by February 1 of each year, an accounting of the moneys received and expended from the fund and a review and evaluation of all expended moneys of the fund. The report shall be made available to the Governor, the Lieutenant Governor, the Speaker of the House of Representatives, the members of the Board of Human Services, and, upon request, to members of the public.

(e)(1) Each Georgia individual income tax return form for taxable years beginning on or after January 1, 2010, shall contain appropriate language, to be determined by the state revenue commissioner, offering the taxpayer the opportunity to contribute to the Lupus and Kidney Disease Research Program Fund established in subsection (c) of this Code section by either donating all or any part of any tax refund due, by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer's payment. The instructions accompanying the individual income tax return form shall contain a description of the purposes for which this fund was established and the intended use of moneys received from the contributions. Each taxpayer required to file a state individual income tax return who desires to contribute to such fund may designate such contribution as provided in this Code section on the appropriate individual income tax return form.

(2) The Department of Revenue shall determine annually the total amount so contributed, shall withhold therefrom a reasonable amount for administering this voluntary contribution program, and shall transmit the balance to the department for deposit in the fund established in subsection (c) of this Code section; provided, however, that the amount retained for administrative costs, including implementation costs, shall not exceed \$50,000.00 per year. If, in any tax year, the administrative costs of the Department of Revenue for collecting contributions pursuant to this Code section exceed the sum of such contributions, the administrative costs which the Department of Revenue is authorized to withhold from such contributions shall not exceed the sum of such contributions."

"31-12-16.

(a) The General Assembly finds that it is in the best interest of the state to provide for multiple sclerosis research programs. In addition to and as a supplement to traditional financing mechanisms for such programs, it is the policy of this state to enable and encourage citizens voluntarily to support such programs.

(b) To support programs for multiple sclerosis research, the department may, without limitation, promote and solicit voluntary contributions through the individual income tax return contribution mechanism established in subsection (e) of this Code section or through any fund raising or other promotional techniques deemed appropriate by the department.

(c) There is established a special fund to be known as the 'Multiple Sclerosis Research Program Fund.' This fund shall consist of all moneys contributed under subsection (b) of this Code section, all moneys transferred to the department under subsection (e) of this Code section, and any other moneys contributed to this fund. All balances in the fund shall be deposited in an interest-bearing account identifying the fund and shall be carried forward each year so that no part thereof may be deposited in the general treasury. The fund shall be administered and the moneys held in the fund shall be expended by the department through contracts for multiple sclerosis research.

(d) Contributions to the fund shall be deemed supplemental to and shall in no way supplant funding that would otherwise be appropriated for these purposes. Contributions shall only be used for research and for administrative costs authorized in paragraph (2) of subsection (e) of this Code section and shall not be used for personnel or administrative positions. The department shall prepare, by February 1 of each year, an accounting of the moneys received and expended from the fund and a review and evaluation of all expended moneys of the fund. The report shall be made available to the Governor, the Lieutenant Governor, the Speaker of the House of Representatives, the members of the Board of Human Services, and, upon request, to members of the public.

(e)(1) Each Georgia individual income tax return form for taxable years beginning on or after January 1, 2010, shall contain appropriate language, to be determined by the state revenue commissioner, offering the taxpayer the opportunity to contribute to the Multiple Sclerosis Research Program Fund established in subsection (c) of this Code section by either donating all or any part of any tax refund due, by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer's payment. The instructions accompanying the individual income tax return form shall contain a description of the purposes for which this fund was established and the intended use of moneys received from the contributions. Each taxpayer required to file a state individual income tax return

who desires to contribute to such fund may designate such contribution as provided in this Code section on the appropriate individual income tax return form.

(2) The Department of Revenue shall determine annually the total amount so contributed, shall withhold therefrom a reasonable amount for administering this voluntary contribution program, and shall transmit the balance to the department for deposit in the fund established in subsection (c) of this Code section; provided, however, that the amount retained for administrative costs, including implementation costs, shall not exceed \$50,000.00 per year. If, in any tax year, the administrative costs of such department for collecting contributions pursuant to this Code section exceed the sum of such contributions, the administrative costs which such department is authorized to withhold from such contributions shall not exceed the sum of such contributions."

SECTION 1A.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by adding a new Code section to read as follows:

"48-7-64.

(a) The General Assembly finds that it is in the best interest of the state to provide for opportunities to enhance the general welfare of the state. In addition to and as a supplement to traditional financing of the general welfare, it is the policy of this state to enable and encourage citizens voluntarily to support the general welfare of the state.

(b) To support the general welfare of the state, the department may, without limitation, promote and solicit voluntary contributions through the individual income tax return contribution mechanism established in subsection (c) of this Code section or through any fund raising or other promotional techniques deemed appropriate by the department.

(c) There is established a special fund to be known as the 'General Welfare Contribution Fund.' This fund shall consist of all moneys contributed under subsection (b) of this Code section, all moneys transferred to the department under subsection (c) of this Code section, and any other moneys contributed to this fund. All balances in the fund shall be deposited in an interest-bearing account identifying the fund and shall periodically be deposited by the commissioner in the general treasury.

(d) Contributions to the fund shall be deemed supplemental to and shall in no way supplant funding that would otherwise be appropriated for these purposes. The department shall prepare, by February 1 of each year, an accounting of the moneys received in the fund and deposited in the general fund. The report shall be made available to the Governor, the Lieutenant Governor, the Speaker of the House of Representatives, the members of the Board of Human Services, and, upon request, to members of the public.

(e)(1) Each Georgia individual income tax return form for taxable years beginning on or after January 1, 2010, shall contain appropriate language, to be determined by the commissioner, offering the taxpayer the opportunity to contribute to the General Welfare Contribution Fund established in subsection (c) of this Code section by either donating all or any part of any tax refund due, by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer's payment. The instructions accompanying the individual income tax return form shall contain a description of the purposes for which this fund was established and the intended use of moneys received from the contributions. Each taxpayer required to file a state individual income tax return who desires to contribute to such fund may designate such contribution as provided in this Code section on the appropriate individual income tax return form.

(2) The department shall determine annually the total amount so contributed, shall withhold therefrom a reasonable amount for administering this voluntary contribution program, and shall deposit the balance in the fund established in subsection (c) of this Code section; provided, however, that the amount retained for administrative costs, including implementation costs, shall not exceed \$50,000.00 per year. If, in any tax year, the administrative costs of the department for collecting contributions pursuant to this Code section exceed the sum of such contributions, the administrative costs which the department is authorized to withhold from such contributions shall not exceed the sum of such contributions."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.